

Maine Revised Statutes
Title 36: TAXATION
Chapter 213: SALES TAX

§1815. TAX FROM SALES OCCURRING ON PASSAMAQUODDY RESERVATION

1. Passamaquoddy Sales Tax Fund. The Passamaquoddy Sales Tax Fund, referred to in this section as the "fund," is established as a dedicated account to be administered by the Treasurer of State for the purpose of returning sales tax revenue to the Passamaquoddy Tribe pursuant to subsections 2 and 3.

[1999, c. 477, §1 (NEW) .]

2. Monthly transfer. By the 20th day of each month, the assessor shall notify the State Controller and the Treasurer of State of the amount of revenue attributable to the tax collected under this Part in the previous month on sales occurring on the Passamaquoddy reservation at either Pleasant Point or Indian Township reduced by the transfer to the Local Government Fund required by Title 30-A, section 5681. When notified by the assessor, the State Controller shall transfer that amount to the Passamaquoddy Sales Tax Fund.

[1999, c. 477, §1 (NEW) .]

3. Monthly payment. By the end of each month, the Treasurer of State shall make payments to the Passamaquoddy Tribe from the Passamaquoddy Sales Tax Fund equal to the amounts transferred into the fund.

[1999, c. 477, §1 (NEW) .]

SECTION HISTORY

1999, c. 477, §1 (NEW) .

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